

DEPARTMENT OF THE ARMY
HEADQUARTERS, XVIII AIRBORNE CORPS AND FORT BRAGG
Fort Bragg, North Carolina 28307-5000

24 APR 2000
Version 1.2

Expires 31 October 2000
Financial Administration
FISCAL YEAR 2000 CLOSEOUT PROCEDURES

1. PURPOSE. To prescribe installation policies and concepts, responsibilities, and procedures for fiscal year-end control and utilization of Fiscal Year 2000 (FY00) resources.

2. REFERENCES.

a. DFAS-IN Regulation 37-1, Finance and Accounting Policy Implementation, January 2000.

b. DFAS-IN Manual 37-100-00, August 1999, The Army Management Structure (AMS).

c. XVIII Airborne Corps and Fort Bragg Memorandum 15-1, 10 March 1994, Programming Executive Resourcing Council, Senior Program/Budget Action Committee, and Working Program/Budget Advisory Committee.

d. XVIII Airborne Corps and Fort Bragg Regulation 715-1, 16 September 1994, Fort Bragg Acquisition Instructions.

3. APPLICABILITY. This circular is applicable to all program directors and those tenant and satellite units for which Fort Bragg provides budget support and/or maintains accounting records. All references to program directors include Major Subordinate Commanders (MSCs). The installation's goals are:

a. To achieve effective utilization of available resources in accordance with program director and installation planned programs.

b. To control funds within limits set forth on Funding Authorization/Allowance Documents.

c. To control civilian expenditures within the Civilian Pay Plan (CPP).

d. To submit year-end financial accounting reports supported by 100 percent valid obligations, unliquidated obligations, and disbursements.

e. To plan for and execute additional year-end funds should they become available.

4. POLICIES.

a. Room #307, Bldg. #2-1120 is the central point from which Fort Bragg's resources will be controlled during year-end closeout. The Installation Business Office, Resource Management, (IBO-RM) will chair the WPBAC. Attendees are listed in Appendix A. The FY00 year-end financial closeout will be organized, planned, coordinated, and controlled by the IBO-RM in accordance with actions listed in the Daily Schedule of Events - FY00 Year-End Closeout (Appendix B).

b. Certification authority at Fort Bragg has been delegated to the various program directors. Fund control will be centralized by the IBO-RM when fund utilization rates indicate a trend toward other than optimum obligations. These provisions are in accordance with DFAS-IN Reg 37-1 and will be instituted at the direction of the Commanding General. Program directors will ensure that all commitments and obligations are posted up-to-date as of 31 August 2000 and that the open commitment documents have been reconciled to the unobligated commitment balance. Beginning 1 September 00, commitments and obligations will be recorded on a daily basis.

c. Distribution of funds received after 31 August 2000 will be controlled by the IBO-RM. The Working Program Budget Advisory Committee (WPBAC) will recommend reprogramming to meet high priority requirements.

d. The Rome OPLOC Systems Office ICW IBO-RM, is responsible for coordinating and finalizing the Financial Systems Automated Data Processing (ADP) Schedule, for coordinating with 1112th Signal Battalion, Information Systems Service Center (ISSC), to ensure the Defense Information Systems Agency Joint Operational Facility (DISA JOF) gives financial systems the necessary priority to get reports out as scheduled, for monitoring status of production, and for resolving apparent system problems identified by users. Only IBO-RM systems personnel are authorized to contact Systems Analysis Branch to check on status, add/delete reports, delay reports, or change the number of copies of fiche or printed reports.

e. Program directors and IBO-RM, will submit Standard Army Financial Inventory Accounting Reporting System (STARFIARS), STANFINS financial system, SARSS, F08/F02 files and dbCAS requirements to the IBO-RM systems for inclusion in the ADP schedule by 3 August 2000. Requests for changes to the Product

Control Table (PCT) to accommodate program directors and higher headquarters guidance will be coordinated through the Rome OPLOC. IBO-RM will provide input data to Rome OPLOC by the times shown on the schedule.

f. Operation and Maintenance, Army (OMA); Operation and Maintenance, Army Reserve (OMAR); and Army Family Housing (AFH) funded local purchase items are not simultaneously obligated until the contracting officer executes an order and the executed order is processed through STANFINS. Normal Military Standard Requisitioning and Issue Procedures (MILSTRIP) items can be requisitioned and consumer fund obligations achieved up to the cutoff of normal business for 1st Corps Support Command (COSCOM) and Readiness Business Center (RBC) customers (18 September 2000). An initial cutoff of 15 September 2000 is established for all Army Working Capital Fund (AWCF) and local purchase supply items for the current fiscal year to be submitted to Installation Business Office, Directorate of Contracting (IBO-DOC). This will allow the IBO-DOC to provide supply activities at Readiness Business Center (RBC), Womack Army Medical Center, and 2nd Materiel Management Center copies of purchase orders for processing in last normal business SARSS cycle.

g. Fiscal year-end management of funds distributed by Programs and Evaluation Division to program directors, activities, and units requires 100 percent utilization as early as possible. Any funds which cannot be obligated as distributed will be reported as excess to the IBO-RM for redistribution. Funds received the last two weeks of the fiscal year will be centrally managed in coordination with the program directors. In order to utilize year-end funds provided by U.S. Army Forces Command (FORSCOM), U.S. Army Training and Doctrine Command (TRADOC), and U.S. Army Reserve Command (USARC), the installation will be postured in such a manner to demonstrate the capability to rapidly execute the year-end funds. This will be accomplished through development of unfinanced requirement lists, preparation of solicitations (subject to availability of funds) and logistical requisitions (AOAs) for approved unfinanced requirements list items. Program directors/units will ensure that these documents are maintained for quick processing, as funds become available.

h. Program directors/units marked with asterisks in Appendix A will develop unfinanced requirements lists for their own activities. Budget Division will publish detailed requirements for the unfinanced requirement lists.

(1) High dollar value, easily manageable, and executable items should be the core of the lists. The dollar requirements

and items will be identified by method of execution (i.e., contract, local purchase, or MILSTRIP requisition).

(2) Items on the list must be for valid FY00 requirements and will be prioritized. Revised unfinanced requirement items (as of 9 June 2000) will be submitted by each program director NLT 14 July 2000 to the IBO-RM for consolidation and review by the WPBAC.

(3) Program directors/units will ensure the criteria for unfinanced requirements list items are met prior to passing requirements to the SARSS activity. Large requisitions placed at year-end for materiel and equipment are extremely susceptible to cancellation. Some of the most common reasons are:

- (a) Cancelled per request.
- (b) Quantity suspects.
- (c) Item not authorized for designated recipient.
- (d) Item centrally procured.
- (e) Item requisitioned prematurely.

(4) The WPBAC will present the recommended consolidated unfinanced requirements list to the command group for approval. Changes to unfinanced requirements such as additions or deletions (buyouts) will be coordinated and approved in the same manner as the original lists. The IBO-RM will call for periodic updates of the unfinanced requirement list when needed to meet FORSCOM requirements.

i. SARSS Year-End Closeout Procedures. These procedures apply to both Unit and RBC SARSS transactions:

(1) Thursday, 14 September 2000 will be the last normal day for SARSS-1 to 2A transactions.

(2) Monday, 18 September 2000, will be the last normal SARSS business for 1st COSCOM and RBC.

(3) Any requisitions received after 16 September 2000 will be charged against FY01 funds unless Corps has additional funds. If there are additional funds, we will continue to selectively process F02 and F08 Files to be charged against FY00 funds.

(4) Tuesday, 19 September 2000 will be the final SARSS cleanup cycle and these F02 and F08 Files will be processed in the financial system provided funds are available.

(5) Beginning 25 September 2000 or earlier, if funding is constrained, we will place the Cost Authority Target (CAT) counters at zero. This will send all transactions to the Manager Review Files (MRF). If limited funds are available the IBO-RM, based on the WPBAC guidance, will release selected requisitions. IBO-RM will establish a MOD for those selected Corps items and it will be reversed and costs transferred once the items are disbursed in FY00.

(6) Items remaining in the MRF on 1 Oct 00 will be released and will definitely be FY01 charges. No MRF transactions will be cancelled back unless the requestor initiates the cancellation. The magnitude and scope of any FY01 CRA will determine how fast and the priority of items released from the MRF.

(7) USASOC and Tenant Activities must coordinate with the SARSS Team, IBO-RM, to release items from the MRF based on their financial position. Once we stop processing F02 and F08 files for FY00, and USASOC or Tenant units continue to release items from the MRF, they must cover it with a MOD to be reversed and transfer the cost in FY01 after the disbursement has occurred.

j. On Saturday, 30 September 2000, program directors/units, IBO-DOC, RBC Resource Management personnel, IBO-RM personnel, and PWBC representatives will meet in the Olver Conf Room Bldg. 2-1120 at a time to be determined. All documents necessary to execute funds will be brought to the RAM-C. All supply, financial, and data processing personnel necessary to execute last minute funds will be available on 30 September 2000. The IBO-RM will coordinate and announce when the last FY00 transactions have been completed and when personnel will be released.

k. Capabilities of dbCAS will be used by program directors whenever possible to meet circular requirements relating to commitments and unobligated commitments. Program directors using dbCAS will create and maintain backup copies (magnetic media) of final FY00 dbCAS files. Program directors will ensure that final dbCAS SI obligations are received by the dbCAS Administrator by TBD.

l. Representatives from the IBO-RM and OPLOC-Rome in the month of September will plan to conduct a conference call at a time and place TBD.

5. RESPONSIBILITIES.

a. The IBO-RM will ensure:

(1) Funding ceilings/targets are prepared and distributed to applicable program directors within 24 hours from receipt of funds from higher headquarters.

(2) The year-end unfinanced requirements lists are consolidated.

(3) OPLOC Rome is furnished documentation on changes to funded reimbursements and direct funds.

(4) The daily obligation rate by budget program is reviewed during August and September. Remaining balances are verified with program directors and explanations obtained for surges or slippages in fund utilization.

(5) Centralized control of additional funds, received after 15 Sep, is maintained. (The WPBAC will recommend reprogramming to meet high priority requirements.)

(6) The Army Working Capital Fund (AWCF) manager is provided a copy of all funding documents.

(7) The year-end closeout plan is adhered to and reasons for variance are documented.

(8) Obligations against AWCF Cost Authority Target, cash balance, and undelivered orders are tracked.

(9) Program directors maintain current unfinanced requirement lists.

(10) Status of funds charts is maintained.

(11) The WPBAC is briefed each Thursday, if required, beginning 10 August 2000 on the status of funds and progress on the year-end closeout plan.

(12) Situation Reports (SITREPS) are provided to the Deputy Commanding General/Chief of Staff on an as required weekly basis during the period 7 August to 30 September 2000.

(13) The amount of additional funds that can be utilized is determined and coordinated with higher headquarters. The program directors will be properly postured with the

documentation necessary to execute obligation actions if funds are made available.

(14) Fund status and execution plan reviews are conducted individually with each responsible program director at least twice during the period 1-29 September 2000.

(15) All Miscellaneous Obligation Documents (MODs) will be processed thru dbCAS. No approval is required from IBO-RM.

(16) Selected IBO-RM personnel (unit analysts), after closing out their units, may be detailed to PWBC to assist with their year-end close.

(17) Send one or two (depending on workload) accounting budget (or programs depending on workload) personnel to Rome OPLOC to coordinate close out procedures. Start date for this tasking will be coordinated in the July IPR.

(18) Starting 4 Sep 2000, interviews ("one on ones") are conducted as needed with each business center and MSC to assess their fiscal posture and accounting procedures. Exact dates will be announced at the WPBAC.

b. The OPLOC will ensure that:

(1) All unliquidated obligations are reviewed with program directors to ensure validity and to verify the accuracy of recorded amounts. The OPLOC, will coordinate review date of unliquidated obligations with program directors and complete during the month of August. Obligation adjustments and cancellations resulting from the reviews will be processed promptly. Starting 11 September 2000, OPLOC will notify program directors of OPLOC adjustments affecting obligations prior to processing the blocks of transactions. OPLOC will coordinate General Fund Analysis and Exception Listing adjustments with program directors. This permits program directors to assure that a commitment is recorded and funds are totally utilized.

(2) Program directors are furnished the Accounts Receivable Status Reports - Funded (PCN AVK-120), Automatic (PCN AVK-117) and Other Sales (PCN AVK-123) weekly. (These reports will assist the program directors in reconciling reimbursable programs.)

(3) The STANFINS/STARFIARS reconciliation is run on 8 August 2000, 21 August 2000, 8 September 2000, and 18 September 2000. The last adjustments from this reconciliation will be processed by 22 September 2000.

(4) SARSS due-ins is reconciled with accounting STARFIARS due-ins NLT COB 1 September 2000.

(5) All valid orders, requisitions, earnings, payments, liquidating actions and collections through 30 September 2000, including transactions by others and interfund billings received prior to 1600 hours, 30 September 2000, are recorded and are reflected in the reports on a timely basis. Orders and earnings for cash collections (surcharge) will be processed daily during the period 1-30 September 2000.

(6) Class A Agents turn in all cash prior to COB 4 September 2000. The only exceptions allowed will be those where a Class A Agent cannot physically return to Fort Bragg prior to 3 September 2000. MODs will be furnished to the OPLOC by program directors NLT 8 September 2000 to reserve funds for Class A Agent expenditures incurred.

(7) Reconciliations of deposit funds and other suspense accounts are performed.

(8) Outstanding cash advances for confidential expenditures are returned on a collection voucher as an appropriation refund. This return will be made not later than 10 days subsequent to the receipt of authority to expend funds of the new fiscal year.

(9) A copy of the transmittal letter for all obligations that will not be reflected in the STANFINS output on the morning of 30 September 2000 will be delivered to the IBO-RM clearly marked as to program director and dollar impact.

(10) Orders received balances for any open accounts receivable are adjusted to earnings plus any associated undelivered orders balances.

(11) Written notification is provided to the Resource Manager of all outstanding discrepancies relevant to year-end certified reports. The OPLOC, in conjunction with the IBO-RM, will validate and certify all final year-end financial reports prior to submission to higher headquarters.

(12) Obligation document transmittals, coordinated by program directors with OPLOC-Rome, will be processed even though received by OPLOC after the normal 1130 hours daily cutoff during year-end.

(13) Closing general journal postings are accomplished the day or cycle after IBO-RM closes out. Entries posted by the

OPLOC-ROME will be coordinated with the IBO-RM and status of current year funds will be verified before the final financial cycle is executed.

(14) Funding totals posted to the Accounts Receivable Subledger (SL) and to the General Ledger (GL) are reviewed. OPLOC-Rome will coordinate GL adjustments with the IBO-RM Budget Officer.

(15) Any interfund bill received in the Stock Fund suspense account after 22 September 2000 will be obligated against a MOD and charged to appropriate account.

(16) Proper interface is maintained between RBC, MEDCEN, SARSS, STANFINS, the Defense Civilian Payroll System (DCPS), STARFIARS, SRD-I and Army Food Management Info System (AFMIS).

(17) NLT 11 August 2000, contact Information Technology Business Center to review procedures (obtain names and phone numbers for key personnel) for rectifying computer and equipment failures during nonduty hours, 8 September - 9 October 2000 in order to ensure the absolute minimum delay in providing crucial management reports to users.

(18) Computer scheduling with Information Technology Business Center is coordinated. As necessary during the period 15 September - 9 October 2000, detailed daily financial automated systems schedules are prepared, coordinated, and distributed.

(19) Year-end systems changes are implemented and all affected sections are fully informed of the changes.

(20) The Database Commitment Accounting System (dbCAS) is used as a management tool to broadcast timely system status during August and September 2000.

(21) STARFIARS Special Extract of Suspense Accounts is pulled daily. SARSS Team, IBO-RM, works with OPLOC Rome and appropriate activities to research and clear suspended requisitions.

c. Program directors and major subordinate commanders will ensure that:

(1) Consolidated mission and base operations unfinanced requirements lists are prepared and submitted NLT 14 July 2000 as discussed in par. 4h. above. Any changes to unfinanced requirements are reported to the IBO-RM-RM.

(2) The MILSTRIP unfinanced requirements lists reflect August 2000 Army Master Data File (AMDF) prices and are updated in September with September 2000 AMDF prices as required. MILSTRIP unfinanced requirements lists are to be prepared in prioritized sequence. Program directors/major subordinate commanders will ensure that all fields of the MILSTRIP requisition are edited against the current AMDF (i.e., national stock number/unit of issue).

(3) Actions to prevent deobligation of high dollar requisitions due to cancellation start well in advance of fiscal year-end and continue until receipt. Major purchase plans should be prepared early in the year and should be updated as the year progresses. Other actions that need to be taken are:

- (a) Verify authorization for the item.
- (b) Check warranty status of item.
- (c) Verify that the charge to OMA funds is appropriate.
- (d) Review requirements, on-hand quantities, and excess among units.
- (e) Verify that an item is not centrally procured.
- (f) Coordinate with their supply support activity (SSA) and the SSA will coordinate with the National Inventory Control Point (NICP).
- (g) Be sure item is available in other than project stocks.
- (h) Validate that the activity is an authorized or scheduled recipient.
- (i) Ensure requisitions are properly coded to acknowledge large quantities.
- (j) Try to increment purchases throughout the year by early use of funds from execution slippage.
- (k) Designate monitor(s) of high dollar orders that contain both logistical and financial information.
- (l) Instruct action personnel to emphasize the importance and relationship of supply/funding actions.
- (m) Report restraining NICP policies to FORSCOM.

(4) Unit's conduct 100 percent due-in/due-out reconciliations NLT 30 June 2000 with their supply support activity to avoid accumulation of excess and unnecessary requisition cancellations in FY00.

(5) Funds, which are committed but cannot be obligated on or before 18 September 2000, are reported to the WPBAC for necessary action.

(6) Any funds programmed for recurring or nonrecurring requirements that do not materialize or for which obligations cannot be incurred prior to 20 September 2000 are reported immediately to the IBO-RM for appropriate reprogramming action in accordance with prescribed policies.

(7) Any fund shortages relating to Authorized Level of Organization (ALO) or deployments are reported immediately to the IBO-RM.

(8) Funds are utilized within the available balances of obligation targets for all purposes or are reported as excess to the IBO-RM. Funded obligation targets will not be exceeded without prior approval of the WPBAC. Approved changes to your obligation authority and funds will be obligated to meet the bona fide needs of FY00.

(9) Estimated costs of travel, per diem, and other authorized expenses reflected on Temporary Duty (TDY) travel requests are reasonably accurate and are based on current rate schedules. Program directors will ensure a final MOD for unobligated travel is submitted NLT 30 September 2000.

(10) A listing is prepared of all open market contract requirements totaling more than \$100,000 (including grouping of similar items) that will be submitted to IBO-Contracting and those totaling less than \$100,000 that will be submitted to IBO-Contracting Purchasing Division, and/or PWBC-Contracting after 26 April 2000 for obligation in FY00. Contract submissions to appropriate business center will be scheduled so that they are evenly distributed during May and June 2000. Projects should be identified and coordinated with the appropriate business centers, IBO-Contracting, and/or PWBC-Contracting. The list developed in coordination with the appropriate business center will include project title, estimated dollar value, date of specifications to appropriate business center and remarks. Copies of the list will be provided to the IBO-Contracting, Chief of Purchases and the WPBAC Chairman for monitoring during the closeout period. The latest dates for submission of projects to the appropriate business centers are as follows:

(a) Construction Contracts:
\$0 - \$2,000 Units use IMPAC
\$2,000.01 - \$100,000 NLT COB 11 Aug 00
Greater than \$100,000 NLT 30 Mar 00

(b) Service Contracts:
\$0 - \$2,500 Units use IMPAC
\$2,500.01 - \$100,000 NLT COB 3 Aug 00
Greater than \$100,000 NLT 30 Mar 00

(c) Supply Contracts (except IMA or Furniture)
\$0 - \$2,500 Units use IMPAC

GSA: NLT COB 8 Sep 00

Open Market:
\$2,500.01 - \$100,000 NLT COB 10 Aug 00
Greater than \$100,000 NLT 30 Mar 00

(d) Furniture:
\$0 - \$2,500 Units use IMPAC

Unicor or GSA with waiver attached:
Purchasing design/layout services
with furniture: NLT 24 Aug 00

Purchasing furniture/
installation only: NLT 8 Sep 00

Open Market:

Purchasing design/layout
services with furniture: NLT 10 Aug 00

Purchasing furniture/
installation only: NLT 30 Aug 00

(e) Information Mission Area (IMA) Equipment:
ADPE, Word Processors, Non tactical Radios, Copiers, Facsimiles,
Pagers, Cellular Telephones, and some Telephone Equipment (refer
to DOIM MOI Number 1-97 dated 21 Jan 97 for items that may be
purchased with the IMPAC).

GSA/Requirements Contracts: NLT 8 Sep 00

Open Market:
\$0 - \$100,000 NLT 10 Aug 00
Greater than \$100,000 NLT 30 Mar 00

(NOTE: The 1112th Signal Battalion must receive all IMA purchase requests at least 15 days prior to DOC's cutoff date.)

Purchase Requests (DA 3953s and Aquiline Documents) processed after their corresponding dates (as above) will be hand carried to Chief, Purchasing Division, DOC, to determine if procurement action can be accomplished prior to 30 September 2000. If customer is currently utilizing Aquiline, they must enter the requirement into Aquiline, print a copy of the requirement and handcarry to Chief, Purchasing Division for approval before submitting to Budget for fund certification. Before handcarrying to IBO-C, customer must contact their recommended source of supply and verify if they are Central Contractor Registered (CCR), get their DUNS #, their Cage Code # and their Federal Tax ID #. Customer must also provide GSA contract information if item can be purchased utilizing a GSA contract. If customer is not on Aquiline they must submit their requirement on a DA Form 3953 and provide same information as above. Only after the initials of the Chief, Purchasing Division (for new requirements) or the Chief, Contract Administration Division (for modifications to contracts or delivery orders against existing contracts) have been placed on the purchase request will availability of funds be certified and funds reserved.

(11) The STANFINS Non Stock Fund Orders and Payables Report (including MILSTRIP transactions) is reviewed in August (31 July 2000 report) and September (31 August 2000 report) to identify invalid obligations. The report is annotated and forwarded to the OPLOC. Invalid obligations will be deobligated.

(12) Funds are being used as documented on DA Form 3953, Purchase Request and Commitment, by daily review of bulk certifications (for other than supplies), obligation authorities, fund citations, and reimbursable orders placed with other installations and activities.

(13) Purchase requests, bulk certification requests (other than supplies), travel requests, etc., are promptly certified and released when funds are available.

(14) Beginning 11 September 2000, program directors will be notified by the OPLOC by APC of any adjustments of a contract or reimbursable order affecting direct and/or reimbursable obligations, upward or downward, prior to processing blocks for obligation/deobligation.

(15) Personnel are assigned as representatives to the Olver Conference Room Bldg. 2-1120. Representatives will meet, as required, weekly, 9 August - 1 September 2000 and, as required, daily, 4-30 September 2000.

(16) A listing of all unobligated commitments is maintained and continuously updated throughout the month of September.

(17) Detailed fund control ledgers continue to be maintained through 30 September 2000.

(18) All unobligated commitments are reconciled on a daily basis during the month of September.

(19) Copies of purchase orders are picked up by the program directors from the IBO-DOC on a daily basis, more often if necessary, from 1-30 September 2000. Pick-up point is located on the first floor in the main lobby.

(20) New FY00 APCs are submitted to OPLOC-Rome for updating the APC Master File NLT 30 Sep 2000.

(21) Turn-in of AWCF items to ISSD and the Installation Medical Supply Account (IMSA) for customer credit is cut off to ensure that credits received do not have an adverse impact on year-end closeout. The effective date(s) of the cutoff will be established by the WPBAC. The units will be directed by the Budget Division to hold excess material until 1 October 2000.

(22) All transmittals of obligation documents that can not be input into dbCAS should be faxed or express mailed to OPLOC-Rome.

(23) Request for Issue or Turn-In (DA Form 3161), which is applicable to Director of the Medical Center (MEDCEN) Activities for direct deliveries, is furnished the Troop Issue Subsistence Activity (TISA) on a weekly basis, not later than 1200 each Friday during September.

(24) A copy of Material Inspection and Receiving Report (DD Form 250) for direct deliveries of bulk Petroleum Oils and Lubricants (POL) from Defense Fuels Supply Center is hand carried (if on Fort Bragg) or faxed or express mailed (if outside Fayetteville) to the TBD on daily obligation transmittal beginning 7 September 2000. Normal bulk POL deliveries should be programmed in such a manner to cover usage through 30 September, but yet allow for the timely submission of the DD Form 250s NLT 25 September 2000. Only emergency deliveries will be processed during the period 28-30 September 2000 with the last DD Form 250 for FY00 delivered to the IBO-RM not later than 0800, 1 October 2000.

(25) All off-post activities are notified and required to furnish obligating documents to the major program director having fund control responsibility prior to COB 13 September 2000. When actual obligation document cannot be furnished, a MOD will be submitted to the IBO-RM NLT 1130, 8 September 2000.

(26) During the period 14-30 September 2000, documents are hand carried to the extent practical through supply and procurement to ensure maximum utilization of funds.

(27) Reimbursable orders are reviewed for validity and adjusted beginning 4 September 2000. Orders with questionable balances are to be referred to the WPBAC. Weekly Cost by AOB (PCN AVK-142), Accounts Receivable Status Report Funded (PCN AVK-120), Automatic (PCN AVK-117), and Other Sales (PCN AVK-123) are to be furnished to the OPLOC reflecting those reimbursable orders which are to be reduced to actual earnings and which are to have unfilled amounts. Those having unfilled orders are to be annotated with the APC that will reflect CSR amounts in FY00. The annotated reports will be furnished to the IBO-RM NLT 15 September 2000. Reimbursable Orders will be closed-out NLT 22 September 2000 except those for which orders and earnings may be affected by any contracts awarded on 30 September 2000. Orders are to be adjusted to actual earnings at year-end. Year-end reports are to be certified as required by XVIII Airborne Corps and Fort Bragg Supplement 1 to FORSCOM Reg 37-6. Unfilled orders and reimbursable CSRs must be in agreement. MODs for outstanding MIPRs will be submitted to the OPLOC NLT 1130 on 25 September 2000.

(28) Obligation document transmittals to OPLOC are not batched, but are transmitted daily in order to spread workload and to provide timely update of financial management systems data. Documentation for all non-dbCAS actions that will result in obligation of FY00 funds is furnished by transmittal letter to the OPLOC, by the initial cutoff of 1130, 15 September 2000. All cost transfers between detail activity accounts are transmitted to the OPLOC.

(29) Follow-ups are made to ensure that travel vouchers for all completed travel are filed prior to 30 September 2000 including settlement of advances and any known adjustments such as cancellations, amendments, etc.

(30) Military Interdepartmental Purchase Request (MIPR) (DD Form 448) is reviewed for validity. MIPRs are closed out NLT 25 September 2000 to the fullest extent possible. Unobligated amounts at 30 September 2000 cannot be carried forward to FY01.

(31) Receiving reports are furnished to OPLOC by

30 September 2000 for all supplies/services received in FY00. In the event receiving reports are not available by 30 September 2000, a MOD will be submitted estimating accruals and cost followed by receiving reports during the first week of October.

(32) The year-end buy requisitions are recorded in the document registers of the requisitioning activities on a daily basis.

(33) Effective 18 September 2000, all MODs will be submitted to the responsible budget analyst. Budget analysts will ensure each MOD is forwarded to IBO-RM P&E Division for approval prior to processing in dbCAS.

(34) Processing of POL credit card purchases is cut off 15 September 2000. Program directors will process a MOD for 18-30 September 2000.

(35) Routine requests for transportation requiring a Government Bill of Lading (GBL) should be processed by activities through their program director to RBC, Transportation Division, NLT 27 September 2000. A Miscellaneous Obligation Document, DD Form 2406, will be established to reserve funds for outstanding GBL.

(36) Valid MAN User Identification and Domain for receiving system status are provided to the IBO-RM by 14 August 2000.

(37) TDA property book holders provide fixed asset reporting data to OPLOC-Rome, NLT 14 August 2000 with updated data NLT 11 September 2000.

(38) All cash collections are posted to Funded Reimbursement Account (FRA) Commitment Ledgers prior to being deposited. Program directors will obtain increased obligation authority as necessary to ensure collections does not exceed FRA obligation authority.

(39) Upon issuance of a Continuing Resolution Authority (CRA)/appropriation of funds, notification of availability of funds is hand carried to the DOC within 2 workdays.

(40) The Installation Business Office - Directorate of Contracting (IBO-DOC) will close out on Sunday, 24 September 2000, at an appropriate time agreed upon with IBO-RM.

(41) The final cutoff date for cost transfers between activity accounts is NLT 1130, 25 September 2000. Program

directors must coordinate these cost transfers between activities/units to ensure funds are available.

(42) All FY96 records should be cleared not later than 26 June 2000. They will be closed as of 30 September 2000 and funds disbursed after 30 September 2000 will be FY01 funds.

(43) The billing cycle for IMPAC Credit Cards from First Bank Card System runs from TBD. Upon determining funding availability, budget officers should contact their unit analysts to establish MODs (Miscellaneous Obligation Document) in the system for each credit card their units will be using through 22 September. **The amount of the MOD will not exceed the 30-Day Cardholder Limit approved by the Directorate of Contracting. Purchases made after 22 September will obligate in FY01.**

d. The Directorate of the Readiness Business Center will ensure that:

(1) All transactions including orders placed, inventory increases and decreases, and necessary adjustments are recorded and transmitted on a timely basis.

(2) Transactions for creditable customer turn-ins of supplies and equipment are processed on an expedited basis after receipt is accomplished.

(3) Due-in files (open requisitions, purchase orders, and contracts) are purified by supply activities and cancellations and/or adjustments processed. The SARSS Reconciliation process is accomplished for the period ending 30 July 00 and the adjustments are processed in the daily SARSS/STARFIARS cycles before 1 September 2000.

(4) Direct delivery receipts and issues (Budget Program 8400) to Womack Army Medical Center are processed at least weekly so as to arrive in Information Systems Service Center NLT 1600 each Friday during September 2000.

(5) All TISA issues (OMA) and receipts, other than direct deliveries to Womack Army Medical Center, are processed on a cyclic basis to arrive in Information Systems Service Center NLT 1600 each Friday during September 2000.

(6) Last normal daily business ISSD SARSS supply input reaches Information Systems Service Center by 18 September 2000.

(7) After 27 September 2000, Logistics Division personnel will notify program directors of the dollar value by GBL numbers.

e. The Installation Business Office -Directorate of Contracting will ensure that:

(1) Purchase requests outstanding as of corresponding dates are reviewed for determination of which purchase actions can be completed prior to 30 September 2000.

(2) The use of Purchase Order Invoice Voucher (SF 44) is discontinued as of 4 September 2000 except for aviation in-flight use, and for exercises/operations, and emergencies. For ordering officers who can call in obligation amounts, program directors can adjust obligation balances as required. The SF 44 will be delivered to the OPLOC by 1400, 13 September 2000. Issuance of SF 44 to satisfy emergency requirements for repair and maintenance of U.S. Army Reserve Centers after 13 September 2000 will be coordinated with the applicable program director for fund control. Copies of credit card vouchers and SF 44's will be provided to the applicable program directors.

(3) Aquiline should be utilized to determine outstanding procurement document status. If Program Directors do not have access to aquiline they should contact IBO-C, Purchasing Division, 396-4362, ext 271 for status beginning 1 Aug - 30 Sep 2000.

f. Directorate of Public Works Business Center will ensure that: The IFS last supply and financial cycles are processed on 23 September 2000. Final data is furnished to Information Systems Service Center for IFS to ensure input to STANFINS NLT 25 September 2000.

g. Commander, 1112th Signal Battalion will ensure that:

(1) The Automated Data Processing (ADP) scheduling committee meets, as required, to schedule all daily and special processing.

(2) Schedules are monitored and any equipment failures or problems impacting on scheduled output are immediately reported to the IBO-RM so that timely decisions on reports can be made.

(3) An Army Standard Information Management System (ASIMS) Continuity of Operations Plans (COOP) is on file at Systems Analysis Branch for inspection and review outlining the specific procedures to be taken in the event of computer or accessory failure.

(4) Daily and special reports are provided to functional activities as scheduled (the timeliness will depend on the number of output print lines).

(5) Key Information Systems Service Center operations personnel are on duty or available during periods of intensive management to ensure effective computer operations.

(6) The Catalog Master Data File (CMDf) cycle is scheduled TBD (scheduling of the CMDf update will be dependent upon availability of files from Army Material Command Catalog Data Office (AMCCDO)).

(7) Installation-wide ASIMS/SQL password changes does not occur during the period.

(8) The MAN is available to support local closeout procedures and broadbCAST timely system status.

(9) Information Systems Service Center will update the SQL financial database based upon a schedule coordinated with the DAO.

h. The IBO-RM, Budget Division, will coordinate with the Business Centers, units, and other mission program directors to develop and consolidate UFR lists.

i. Accounting/Systems Division will ensure that:

(1) AWCf Acquisition Authority Control Report PCN-ALF-15F) is reviewed daily and corrections are coordinated with the OPLOC.

(2) The WPBAC is advised immediately of supply or AWCf problems that will have an adverse effect on command ability to maximize fund utilization.

(3) The AWCf obligation authority is adjusted for the year-end buy requisitions.

(4) Contingency AWCf Bypass procedures are established for publication as necessary based on FORSCOM guidance.

(5) Beginning 4 September 2000, OMA financial counter, obligations authority will be restricted, if necessary, based on availability of funds as determined by the IBO-RM or USASOC.

i. The Commander, 1st COSCOM will ensure that:

(1) An internal SOP is established NLT 11 August 2000 and made available for review by the IBO-RM outlining the immediate and specific procedures to be taken in the event of computer or accessory failure during nonduty hours, 11 - 30 September 2000.

The goal is to ensure the absolute minimum delay in providing crucial managerial reports to users.

(2) Representatives from the IBO-RM, Comptroller and 2d MMC are appointed as ad-hoc members of the Olver Conf Rm.

(3) The 1st COSCOM SARSS F02, F08, and F09 files are available for downloading by IBO-RM, Automation Team NLT 1130 daily. Problems meeting this time and/or changes from the published schedule of daily cycles will be reported immediately to the IBO-RM, Automation Division.

(4) A weekly computer operations schedule is provided to IBO-RM Automation Division beginning 4 September 2000.

(5) All requisitions must be processed through SARSS unless otherwise directed by higher headquarters. Call in requisitions is not authorized.

(6) The COSCOM SARSS CMDF update is scheduled for TBD

(7) The final normal business FY00 1st COSCOM SARSS cycle is scheduled for and processed on 18 September 2000.

(8) A special year-end buys (only unfinanced requirements list items) SARSS cycle is run on 27 September 2000 when directed by the IBO-RM. The AWCF Cost Authority Target will be adjusted for the year-end buy requisitions.

(9) The quarterly stratification figures using FY00 prices are reported to TBD Stock Fund NLT 0800, 1 October 2000.

6. WORKING PROGRAM BUDGET ADVISORY COMMITTEE (WPBAC). The WPBAC will function as prescribed by XVIII Airborne Corps and Fort Bragg Memorandum 15-1, 10 March 1994.

(AFZA-IBO-RPP/Tel 6-5910)

RICHARD M. HOLCOMB
LTC, IN
Director, Resource Management

DISTRIBUTION:

B, D, E

200 - IBO-RM
5 - CDR, 1112TH SIGNAL BATTALION
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5 - CDR, USAPT
5 - CDR, USASOC
5 - CDR, USACAPOC
5 - DIR, TEXCOM, ABNSOTD

APPENDIX A

YEAR END PROGRAM BUDGET ADVOSIRY COMMITTEE ATTENDEES

- 1.* Installation Business Office - Resource Management, Chairman
2. Programs and Evaluation Division
3. Budget Division
- 4.* Community Services Business Center
5. Corps Activities
6. Corps Misc
7. Public Works Business Center
- 8.* Readiness Business Center
- 9.* Installation Business Center - Directorate of Contracting
10. Chief, Internal Review Office
11. Installation Supply and Services Division Representative
- 12.*Assistant Chief of Staff, Reserve Component
- 13.*Commander, 1112th Signal Battalion
14. Information Technology Business Center
15. TEXCOM Airborne and Special Operations Test Board Representative
- 16.*525th Military Intelligence Brigade OMAR Representative
17. US Army Intelligence Security Command (USAISC)
18. 82d Airborne Division Comptroller
19. 1st Corps Support Command (COSCOM) Representative from:
 - a. Comptroller
 - b. Material Management Center
20. 16th Military Police Brigade Representative
21. XVIII Corps Artillery Representative

22. 20th Engineer Brigade Representative
23. 35th Signal Brigade Representative
24. Dragon Brigade Representative
25. US Army Special Operations Command (USASOC) Representative
26. Womack Army Medical Command
27. 18th Aviation Brigade Representative
28. 229th Aviation Regiment Representative
29. 18th SSG Representative
30. 44th Medical Brigade Representative
31. Depot Level Repairable Program Director

* Required to submit individual unfinanced requirements lists.
If consideration is desired other members may submit unfinanced
requirement lists through appropriate channels.

27 April 2000

MEMORANDUM FOR SEE DISTRIBUTION

SUBJECT: Fiscal Year 00 Year End Close Circular

1. Attached is the FY00 Year-End Close (YEC) Circular
2. Every effort has been made to ensure the completeness of this document. However, due to the complexity and number of agencies involved in year-end close, certain omissions were inevitable.
3. As the end of the year approaches and further guidelines are definable, updates and changes to this circular will be issued through e-mail. Special arrangements will be made for those agencies without e-mail capabilities.
4. POC is MAJ CHAMBLISS 6-5910/7805, EXT 393.

LINDA BENEDIK
Chief, Programs and Evaluations

DISTRIBUTION:
B, D, E